

Community Juvenile Justice Program
[Governor's Conference on Youth and Justice]
Department of Health and Social Services – Program 42

I. PROGRAM OBJECTIVES

The primary purpose of this program is to address the recommendations of the Governor's Conference on Youth and Justice (GCYJ) report (1996). These recommendations were derived from the year long GCYJ meeting process from November 1995 – October 1996. This interdepartmental effort addressed youth and justice needs in three primary areas – prevention, youth at risk, and juvenile delinquency – and developed 106 recommendations to help meet the needs of Alaska's parents, children, and youth.

II. PROGRAM PROCEDURES

Operating on a minimum annual grant and operating budget (\$140,000 GF), the Community Justice coordinator draws on the CGYJ recommendations to help develop community-based projects consistent with the goals of the GCYJ recommendations. RFP notice is given annually at the end of a calendar year. Information is also provided through contact with grantee non-profits, Alaska Native and tribal organizations, and all juvenile justice personnel and through public presentations by the Community Justice coordinator. Projects are submitted by communities expressing interest. Project funding is generally limited to \$10,000 or less.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Present [and pending] grants (FY02[0]) include [(1) community court support;] **(1)[(2)] youth court support; (2) [(3)] parental and family prevention program development; (3)[(4)] after school and youth employment activities; (4)[(5)] teen center support and development; (5)[(6)] mentoring program support; (6)[(7)] mediation program development; and (7) delinquency and substance abuse prevention program support.** [(8) youth leadership development; (9) substance abuse research; (10) community justice system development; (11) alternative school support; and (12) anti-shoplifting program support.]

Programs addressing one or more of the GCYJ recommendations are eligible to

apply. All grantees must provide a 150% cash or in-kind match for their project.

Suggested Audit Procedures

Review:

- Contract or final Notification of Grant Award (NGA) including all conditions;
- Grant/Contract revisions and related transmittal letters;
- Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
- Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

The recipient must be a non-profit organization or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

Grant recipients must provide a 150% cash or in-kind service match for funds received. All projects must be derived from the community, show collaborative efforts, be non-duplicative of other community efforts and be consistent with GCYJ recommendations.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02